

**In the Claims****Amend the claims as follows**

*[Handwritten signatures: FD, DZ]*

- 1. Cancelled
- 2. Cancelled
- 3. Cancelled
- 4. Cancelled
- 5. Cancelled

6. (Currently Amended) The roller assembly of Claim [[4]] 27, wherein the cellular structure comprises polyurethane.

7. (Cancelled)

8. (Currently Amended) The roller assembly of Claim [[1]] 27, wherein the non-compliant layer has a durometer less than 60 Shore A.

9. (Currently Amended) The roller assembly of Claim [[1]] 27, wherein the non-compliant layer has a durometer greater than 35 Shore A.

10. (Currently Amended) The roller assembly of Claim [[1]] 27, wherein the non-compliant layer has a durometer greater than 35 Shore A and less than 60 Shore A.

11. (Currently Amended) The roller assembly of Claim [[1]] 27, wherein the non-compliant layer includes a metal tube.

12. (Previously Amended) The roller assembly of Claim 11, comprising a layer of coefficient of friction enhancing material on the metal tube.

13. (Currently Amended) The roller assembly of Claim [[1]], wherein the non-compliant layer comprises a plastic tube.

14. (Previously Amended) The roller assembly of Claim 13, comprising a layer of coefficient of friction enhancing material on the plastic tube.

15. - 25. (Cancelled)

26 (Cancelled)

27 (New) A roller for a roller assembly as used in transporting a sheet material, the roller comprising:

- a) a shaft;
- b) a first tire mounted to the shaft, the first tire including
  - i) a compliant core fixed to the shaft for rotation with the shaft, the compliant core composed of an open cell foam and
  - ii) a non compliant outer layer fixed to the core for rotation with the core,
- c) the circumference and diameter of the non compliant outer layer remaining substantially constant as the outer layer rotates against an opposed surface to create the nip; and
- d) the compliant core allowing radial displacement of the outer layer relative to the shaft as the outer layer rotates against an opposed surface.

 Concluded